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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

) Hon.:
)
UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil Action No.
)
CHARLES NOVINS,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce two Internal Revenue Service summonses.

2. Miriam Popowitz is a Revenue Officer of the Internal Revenue Service, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. §

301.7602-1.

3. The respondent, Charles Novins, resides or is found at 104 Flag Point Road, Toms River, New Jersey 08753, within the jurisdiction of this Court.

4. Revenue Officer Miriam Popowitz is conducting an investigation into the tax liability of Charles Novins for the year 2009, as is set forth in the Declaration of Revenue Officer Miriam Popowitz attached hereto as Exhibit B.

5. The respondent, Charles Novins, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On May 7, 2012, an Internal Revenue Service summons was issued by Revenue Officer Miriam Popowitz directing the respondent, Charles Novins, to appear before Revenue Officer Miriam Popowitz on June 13, 2012, at 10:00 AM at 4 Paragon Way, Suite 2, Freehold, New Jersey 07728, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the respondent, Charles Novins, by Revenue Officer Miriam Popowitz, on May 9, 2012. The summons is attached and incorporated as Exhibit A.

7. On June 13, 2012, the respondent, Charles Novins, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Officer Miriam Popowitz, attached as Exhibit B.

8. The books, papers, records, or other data sought by the summonses are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Charles Novins for the year 2009, as is evidenced by the declaration of Miriam Popowitz attached and incorporated as part of this petition.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Charles Novins, to show cause, if any, why respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Charles Novins , to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Miriam Popowitz or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Miriam Popowitz or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

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By: S / Peter G. O'Malley
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